

ADVISORS TO BUSINESS AND COMPANY LIMITED

ABRIDGED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st MARCH 2025

Advisors to Business and Company Limited

Reports and Financial Statements

For the Year Ended 31st March 2025

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Advisors to Business and Company Limited

Balance Sheet as at 31st March 2025

	<i>Notes</i>	<i>2025</i> €	<i>2024</i> €
Tangible Fixed Assets		772	1,158
Current Assets			
Bank		21,440	26,954
Debtors and Prepayments	2	<u>0</u>	<u>1,043</u>
		21,440	27,997
Creditors: Due within one year	3	<u>(20)</u>	<u>(954)</u>
Net Current Assets/ (Liabilities)		<u>21,420</u>	<u>27,043</u>
Total Assets Less Current Liabilities		22,192	28,201
Creditors: Due After One Year		<u>(0)</u>	<u>(0)</u>
Net Assets		<u>22,192</u>	<u>28,201</u>
Capital and Reserves			
Called Up Share Capital	4	100	100
Profit and Loss Account		<u>22,092</u>	<u>28,101</u>
		<u>22,192</u>	<u>28,201</u>

We, as directors of Advisors to Business and Company Limited, state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- the company is availing itself of the exemption on the grounds that the conditions in s.358 are satisfied,
- the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the Company,
- the company has relied on the specified exemption contained in s.352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of the exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

On behalf of the Board:

Helen Fahy
Director

Noel Fahy
Director

20th December 2025

Advisors to Business and Company Limited

Notes to the Abridged Financial Statements

For the Year Ended 31st March 2025

1. Statement of Accounting Policies

The following accounting policies have been applied consistently in dealing with items, which are considered material in relation to the Company's financial statements.

Basis of Preparation

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board, as promulgated by the Institute of Chartered Accountants in Ireland.

Cash Flow Statement

The Company meets the size criteria for a small company set by the Companies (Amendment) Act 1986 and therefore, in accordance with *FRS 1: Cash Flow Statements*, it has not prepared a cash flow statement.

Foreign Currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions or at a contracted rate. The resulting monetary assets and liabilities are translated at the balance sheet rate, or the contracted rate and the exchange differences are dealt with in the profit and loss account.

Turnover

Turnover represents net sales to customers and excludes Value Added Tax.

Advisors to Business and Company Limited

Notes to the Abridged Financial Statements (Contd.)

For the Year Ended 31st March 2025

2. Debtors	2025	2024
	€	€
Amounts Fully Due Within One Year	<u>0</u>	<u>0</u>

3. Creditors: Due within one-year	2025	2024
	€	€

Amounts relating to taxation included here are as follows:

VAT	(0)	(31)
Corporation Tax	<u>(20)</u>	<u>17</u>
	<u>(20)</u>	<u>(13)</u>

4. Share Capital	2025	2024
	€	€
100,000 Authorised Ordinary Shares of €1.00 each	<u>100,000</u>	<u>100,000</u>
100 Allotted, Called Up and Fully Paid Ordinary Shares of €1.00 each	<u>100</u>	<u>100</u>

5. Directors Interests

The interests of the Directors in the Share Capital of the Company at 31st March 2025 are set out below:

<i>Shares</i>	<i>Director</i>	<i>Number</i>
€1.00 Ordinary Shares	Helen Fahy	50
€1.00 Ordinary Shares	Noel Fahy	50

6. Approval of Financial Statements

The financial statements were approved by the Directors on the 20th of December 2025.

Advisors to Business and Company Limited

For the Year Ended 31st March 2025

We hereby certify that the attached Balance Sheet is a true copy of the Balance Sheet of Advisors to Business and Company Limited drawn up in accordance with Section 10 and Section 12 of the Companies (Amendment) Act 1986 in respect of the year ended 31st March 2025.

Helen Fahy
Director

Noel Fahy
Director/Secretary *20th December 2025*